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## WHAT IS CLAIMED IS:

- 1. A semiconductor device having a test mark comprising:
  - a semiconductor substrate;
- a first TEOS layer formed on said semiconductor substrate;

a second TEOS layer formed on said first TEOS layer and having a lower fluidity than that of said first TEOS layer at an elevated temperature;

- a recess formed in said first and second TEOS layers and exposing the surface of said semiconductor substrate, wherein the horizontal cross section of said recess is substantially rectangular in configuration; and
- a metal layer formed on said first TEOS layer and opposing to the corner of said recesa.
- A semiconductor device according to claim 1, wherein said first TEOS layer contains boron and/or phosphorus.
  - A semiconductor device according to claim 1, wherein said metal layer is a square-shaped layer surrounding said recess.
- 4. A semiconductor device according to claim 1, wherein said metal layer is an L-shaped layer surrounding the corner of said recess.
  - 5. A semiconductor device according to claim 1, wherein said metal layer is a delta-shaped layer of which one side opposes to the corner of said recess.

- 6. A semiconductor device according to claim 1, further comprising an outer metal layer formed outside of said metal layer so that said outer metal layer opposes to the corner of said recess through said metal layer.
- 7. A semiconductor device according to claim 1, wherein a lower metal layer is embedded in said first TEOS layer which extends between the top and bottom surfaces each neighboring to said semiconductor substrate and said metal layer.
- 8. A semiconductor device according to claim 7, wherein said lower metal layer consists of a plurality of cylindrical metal layers.